

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF GRINNELL, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16207900300000</div> <div>GRINNELL, CITY OF</div> <div>927 4TH AVE</div> <div>GRINNELL, IA 50112</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,699,938		3,699,938	3,690,513
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,699,938		3,699,938	3,690,513
Delinquent property taxes		0		0	
TIF revenues		1,725,321		1,725,321	1,661,159
Other city taxes		1,187,743	0	1,187,743	1,334,155
Licenses and permits		70,830	0	70,830	71,125
Use of money and property		213,364	29,981	243,345	221,927
Intergovernmental		1,793,318	0	1,793,318	2,050,220
Charges for fees and service		428,343	4,114,451	4,542,794	4,823,121
Special assessments		0	0	0	
Miscellaneous		2,264,735	694,346	2,959,081	3,576,029
Other financing sources		3,539,143	0	3,539,143	3,596,748
Total revenues and other sources		14,922,735	4,838,778	19,761,513	21,024,997
Expenditures and Other Financing Uses					
Public safety		1,936,567	0	1,936,567	2,118,722
Public works		1,326,745	0	1,326,745	1,770,492
Health and social services		1,620	0	1,620	2,000
Culture and recreation		1,080,735	0	1,080,735	1,222,907
Community and economic development		1,270,641	0	1,270,641	1,497,051
General government		1,586,208	0	1,586,208	1,735,783
Debt service		1,827,961	0	1,827,961	1,828,714
Capital projects		1,801,123	0	1,801,123	2,707,418
Total governmental activities expenditures		10,831,600	0	10,831,600	12,883,087
Business type activities		0	4,005,941	4,005,941	4,738,457
Total ALL expenditures		10,831,600	4,005,941	14,837,541	17,621,544
Other financing uses, including transfers out		3,337,943	201,200	3,539,143	3,596,748
Total ALL expenditures/And other financing uses		14,169,543	4,207,141	18,376,684	21,218,292
Excess revenues and other sources over (Under) Expenditures/And other financing uses		753,192	631,637	1,384,829	-193,295
Beginning fund balance July 1, 2012		5,622,744	1,871,534	7,494,278	7,494,278
Ending fund balance June 30, 2013		6,375,936	2,503,171	8,879,107	7,300,983
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 14,850,146	Other long-term debt		\$ 0
Revenue debt		\$ 870,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 24,540,359
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk P. Kay Cmelik			Telephone →	Area Code 641	Number 236-2600
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF GRINNELL			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,188,071	1,259,427		252,440			3,699,938			3,699,938	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,188,071	1,259,427		252,440	0	0	3,699,938		T01	3,699,938	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	2,188,071	1,259,427		252,440	0	0	3,699,938			3,699,938	6
7	TIF revenues			1,725,321				1,725,321		T01	1,725,321	7
	Other city taxes											
8	Utility tax replacement excise taxes	39,670	22,931		3,708			66,309		T15	66,309	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0						0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		299,187					299,187		T19	299,187	13
14	Other local option taxes		822,247					822,247		T09	822,247	14
15	TOTAL OTHER CITY TAXES	39,670	1,144,365	0	3,708	0	0	1,187,743	0		1,187,743	15
16	Section B - LICENSES AND PERMITS	70,830						70,830		T29	70,830	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	26,865	23,345	3,175	8,086	5,521		66,992	23,996	U20	90,988	18
19	Rents and royalties	146,372						146,372	5,985	U40	152,357	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	173,237	23,345	3,175	8,086	5,521	0	213,364	29,981		243,345	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	56,152				453,391		509,543		B89	509,543	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development	194,670						194,670		B50	194,670	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	250,822	0	0	0	453,391	0	704,213	0		704,213	33
34												34
35												35
36												36
37												37
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		882,770					882,770		C46	882,770	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation	13,037				113,761		126,798		C89	126,798	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	State shared revenues IABD	15,173						15,173		C89	15,173	54
55	State Shared Library Funds	6,779						6,779			6,779	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	34,989	882,770	0	0	113,761	0	1,031,520	0		1,031,520	60
61												61
62	Local grants and reimbursements											62
63	County contributions	12,495						12,495			12,495	63
64	Library service	14,001						14,001		D89	14,001	64
65	Township contributions	27,289						27,289		D89	27,289	65
66	Fire/EMT service							0		D89	0	66
67	Parks - Poweshiek Foundation	1,000	2,000					3,000		D89	3,000	67
68	Police - Grinnell College mini-grant	300						300			300	68
69	Library - Mini-Grant		500					500			500	69
70	Total local grants and reimbursements	55,085	2,500	0	0	0	0	57,585	0		57,585	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	340,896	885,270	0	0	567,152	0	1,793,318	0		1,793,318	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,308,917	A91	1,308,917	73
74	Sewer							0	1,479,531	A8Ø	1,479,531	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	1,059,558	A81	1,059,558	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	266,445	A80	266,445	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	550						550		A89	550	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	2,540						2,540		A89	2,540	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	34,138						34,138		A03	34,138	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	245,021						245,021		A61	245,021	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	8,484						8,484			8,484	102
103	Building and Planning	137,610						137,610			137,610	103
104	TOTAL CHARGES FOR SERVICE	428,343	0	0	0	0	0	428,343	4,114,451		4,542,794	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,489	24,341				3,610	29,440		U99	29,440	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	133,650	2,290					135,940		U11	135,940	110
111	Fines							0		U30	0	111
112	Internal service charges		50,000					50,000	565,700	NR	615,700	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements -	140,330	7,011					147,341			147,341	114
115	Reimbursements	626,654	6			1,273,670		1,900,330	128,646		2,028,976	115
116	Pension Refund	1,684						1,684			1,684	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	903,807	83,648	0	0	1,273,670	3,610	2,264,735	694,346		2,959,081	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,144,854	3,396,055	1,728,496	264,234	1,846,343	3,610	11,383,592	4,838,778		16,222,370	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	232,977	714,561		982,993	281,704		2,212,235			2,212,235	127
128	<i>Internal TIF loans and transfers in</i>	50,000	110,000		830,088	336,820		1,326,908			1,326,908	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	282,977	824,561	0	1,813,081	618,524	0	3,539,143	0		3,539,143	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,427,831	4,220,616	1,728,496	2,077,315	2,464,867	3,610	14,922,735	4,838,778		19,761,513	132
133												133
134	Beginning fund balance July 1, 2012	1,127,088	3,070,445	139,738	128,716	658,765	497,992	5,622,744	1,871,534		7,494,278	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,554,919	7,291,061	1,868,234	2,206,031	3,123,632	501,602	20,545,479	6,710,312		27,255,791	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,099,977	201,913					1,301,890		E62	1,301,890	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,395						1,395		E89	1,395	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	351,987	64,793					416,780		E24	416,780	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	142,588						142,588		E32	142,588	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,354						6,354		E32	6,354	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	67,560						67,560		E89	67,560	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,669,861	266,706	0	0	0	0	1,936,567			1,936,567	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	122,785	458,437					581,222		E44	581,222	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		83,608					83,608		E44	83,608	48
49	Traffic control safety — Current operation		29,144					29,144		E44	29,144	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		175,013					175,013		E44	175,013	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		85,020					85,020		E81	85,020	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	102,899						102,899		E01	102,899	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		269,839					269,839		E89	269,839	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	225,684	1,101,061	0	0	0	0	1,326,745			1,326,745	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,620						1,620		E79	1,620	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,620	0	0	0	0	0	1,620			1,620	103
104												104
105												105
106												106
107												107
108												108
109												109
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111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	472,653	17,371					490,024		E52	490,024	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	9,237						9,237		E61	9,237	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	110,610						110,610		E61	110,610	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	182,205						182,205		E61	182,205	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	90,812						90,812		E03	90,812	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	197,847						197,847		E61	197,847	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,063,364	17,371	0	0	0	0	1,080,735			1,080,735	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	33,805	134,291					168,096		E89	168,096	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			137,182				137,182		E89	137,182	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	225,177						225,177		E50	225,177	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	189,525						189,525		E29	189,525	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	53,703	363,258					416,961		E89	416,961	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			133,700				133,700		E89	133,700	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	502,210	497,549	270,882	0	0	0	1,270,641			1,270,641	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	29,488						29,488		E29	29,488	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	137,044						137,044		E23	137,044	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,910						13,910		E25	13,910	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	145,938						145,938		E31	145,938	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	52,346	9,169					61,515		E89	61,515	171
172	Other general government — Current operation	416,906	778,008					1,194,914		E89	1,194,914	172
173	Purchase of land and equipment		3,399					3,399		G89	3,399	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	795,632	790,576	0	0	0	0	1,586,208			1,586,208	176
177	Section G — DEBT SERVICE				1,827,961			1,827,961			1,827,961	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,827,961	0	0	1,827,961			1,827,961	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184					1,801,123			1,801,123			1,801,123	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	1,801,123	0	0	1,801,123			1,801,123	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	1,801,123	0	0	1,801,123			1,801,123	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,258,371	2,673,263	270,882	3,629,084	0	0	10,831,600			10,831,600	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GRINNELL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,195,511	E91	1,195,511	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,204,969	E80	1,204,969	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								883,148	E81	883,148	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								156,613	E80	156,613	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GRINNELL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								565,700		565,700	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,005,941		4,005,941	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,258,371	2,673,263	270,882	3,629,084	0	0	10,831,600	4,005,941		14,837,541	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		1,309,970		236,704	464,361		2,011,035	201,200		2,212,235	255
256	Internal TIF loans/repayments and transfers out			1,326,908				1,326,908			1,326,908	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	1,309,970	1,326,908	236,704	464,361	0	3,337,943	201,200		3,539,143	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,258,371	3,983,233	1,597,790	3,865,788	464,361	0	14,169,543	4,207,141		18,376,684	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nondisposable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,503,171		2,503,171	269
270	Total ending fund balance June 30, 2013	1,296,548	3,307,828	270,444	-1,659,757	2,659,271	501,602	6,375,936	2,503,171		8,879,107	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,554,919	7,291,061	1,868,234	2,206,031	3,123,632	501,602	20,545,479	6,710,312		27,255,791	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GRINNELL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	3,209,506	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 315,000	29U \$	39U \$ 100,000	49U \$	49U \$	49U \$ 215,000	49U \$	I91 \$ 9,450
2. Sewer utility	19U 1,080,000	29U	39U 425,000	49U	49U	49U 655,000	49U	I89 30,250
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO BOND 10A	1,415,000		455,000	1,615,000				
GO BOND PHASE II & IIA	19U 2,965,000	29U	39U 235,000	49U 2,730,000	49U	49U	49U	I89 39,120
GO BOND 06A	19U 51,835	29U	39U 11,762	49U 40,073	49U	49U	49U	I89 3,369
GO BOND 09 III	19U 1,690,000	29U	39U 105,000	49U 1,625,073	49U	49U	49U	I89 57,488
GO BOND LOST 08	19U 6,500,000	29U	39U 0	49U 6,500,000	49U	49U	49U	I89 252,125
GO BOND LOST 09	19U 2,815,000	29U	39U 475,000	49U 2,340,000	49U	49U	49U	I89 91,880
Total long-term debt	16,831,835	0	1,806,762	14,850,146	0	870,000	0	483,682

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	490,807,170	x .05 = \$	24,540,359

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$		\$		8,879,107	8,879,107

REMARKS

V98

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